

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition  
of  
**SB ROYAL, INC.**

DETERMINATION  
DTA NO. 830963

for Revision of a Determination or for Refund of Sales and  
Use Taxes under Articles 28 and 29 of the Tax Law for the  
Periods December 1, 2015 through August 31, 2016,  
December 1, 2018 through February 28, 2019 and  
December 1, 2019 through February 29, 2020.

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Petitioner, SB Royal, Inc., filed a petition for the revision of a determination or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the periods December 1, 2015 through August 31, 2016, December 1, 2018 through February 28, 2019 and December 1, 2019 through February 29, 2020.

On April 25, 2023, the Division of Tax Appeals issued to petitioner a notice of intent to dismiss petition pursuant to 20 NYCRR 3000.9 (a) (4). The Division of Taxation, appearing by Amanda Hiller, Esq. (Brendan Roche, Esq., of counsel), submitted a letter in support of the dismissal. Petitioner, appearing pro se, did not submit a response by May 25, 2023, which date began the 90-day period for the issuance of this determination. After due consideration of the documents submitted, Donna M. Gardiner, Supervising Administrative Law Judge, renders the following determination.

***ISSUE***

Whether the Division of Tax Appeals has jurisdiction over the petition.

***FINDINGS OF FACT***

1. Petitioner, SB Royal, Inc., filed a petition with the Division of Tax Appeals on April 29, 2022.

2. A statutory notice or conciliation order was not attached to the petition.

3. The petition was not signed.

4. On July 11, 2022, the Division of Tax Appeals made a written request for petitioner to supply a copy of the statutory notice being protested and to sign the petition.

5. Petitioner did not provide any statutory notice nor sign the petition.

6. On April 25, 2023, the Division of Tax Appeals issued to petitioner a notice of intent to dismiss petition. The notice stated, in sum, that the Division of Tax Appeals lacked jurisdiction to review the merits of the petition because it was not in proper form.

7. On May 10, 2023, the Division of Taxation (Division) submitted a letter in response to the notice of intent to dismiss petition that stated:

“[t]he Division is in receipt of the Notice of Intent to Dismiss the petition in the above referenced matter. As the petition submitted was not in proper form, as required by 20 NYCRR 3000.3 and Tax Law § 2008 because the petitioner neglected to sign the petition on page 3 and did not include a copy of the statutory notice or conciliation order issued to petitioner [sic] the Division is in agreement with the proposed dismissal.”

8. Petitioner did not submit a response to the notice of intent to dismiss petition.

***CONCLUSIONS OF LAW***

A. All proceedings brought before the Division of Tax Appeals must be commenced by the filing of a petition in accordance with the requirements of Tax Law § 2008 (1) and 20 NYCRR 3000.3 (a).

B. Pursuant to 20 NYCRR 3000.3 (b) (8), a petition shall contain, “for the sole purpose of establishing the timeliness of the petition, a legible copy of the order of the conciliation

conferee if issued; if no such order was previously issued, a legible copy of any other statutory notice being protested.” In this case, no statutory notice was attached.

C. Pursuant to 20 NYCRR 3000.3 (b) (7), a petition shall contain “the signature of the petitioner or the petitioner’s representative.” In this case, the petition was not signed.

D. On July 11, 2022, the Division of Tax Appeals made a written request asking petitioner to supply a statutory notice and to sign the petition. Petitioner failed to do so. Where petitioner fails to correct the petition within the time prescribed, the supervising administrative law judge will issue a notice of intent to dismiss petition (*see* 20 NYCRR 3000.3 [d] [2]). Such notice of intent to dismiss petition was issued on April 25, 2023. Petitioner failed to respond.

As petitioner failed to attach a statutory notice and sign the petition as contemplated by Tax Law § 2008 (1), the Division of Tax Appeals lacks jurisdiction over the subject matter of the petition and, therefore, dismissal is warranted (*see* 20 NYCRR 3000.3 [d] [2]; 3000.9 [a] [4] [i]; *see Matter of Richardson*, Tax Appeals Tribunal, November 17, 2022).

E. It is ORDERED, on the motion of the supervising administrative law judge, that the petition is dismissed with prejudice as of this date.

DATED: Albany, New York  
August 17, 2023

/s/ Donna M. Gardiner  
SUPERVISING ADMINISTRATIVE LAW JUDGE